

UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO

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In re:

PROMESA
Title III

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

Case No. 17-03283

as representative of

(Jointly Administered)

THE COMMONWEALTH OF PUERTO RICO, *et al.*

Debtors.¹

-----X

CERTIFICATE OF SERVICE

I, Eladio Perez, depose and say that I am employed by Kroll Restructuring Administration LLC (“***Kroll***”)², the solicitation, notice, and claims agent for the Debtors in the above-captioned cases under Title III of the Puerto Rico Oversight, Management, and Economic Stability Act (PROMESA).

On January 19, 2023, at my direction and under my supervision, employees of Kroll caused the following document (1) to be served by the method set forth on the Master Service List attached hereto as **Exhibit A**; and (2) by the method set forth on the Claimants Service List attached hereto as **Exhibit B**:

- Informative Motion Regarding Adjournment of Hearing on COFINA’s Objection to the Internal Revenue Service’s Proofs of Claim [Docket No. 23286]

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

² Effective March 29, 2022, Prime Clerk LLC changed its name to Kroll Restructuring Administration LLC.

Dated: January 27, 2023

/s/ Eladio Perez
Eladio Perez

State of New York
County of New York

Subscribed and sworn (or affirmed) to me on January 27, 2023, by Eladio Perez, proved to me on the bases of satisfactory evidence to be the person who executed this affidavit.

/s/ HERBERT BAER
Notary Public, State of New York
No BA6205563
Qualified in Westchester County
Commission Expires May 11, 2025

Exhibit A

Exhibit A
Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Co-Attorney for the Financial Oversight and Management Board as representative of the Debtors	A&S Legal Studio, PSC	Attn: Ricardo Burgos-Vargas 434 Avenida Hostos San Juan PR 00918	rburgos@adameslaw.com	Email
Counsel to National Public Finance Guarantee Corporation, Aurelius Investment, LLC, Aurelius Opportunities Fund, LLC, Lex Claims, LLC, and Voya Institutional Trust Company, Voya Institutional Trust Company, Plaintiff in Adversary Proceeding 17-00216, Abengoa S.A. and Abengoa Puerto Rico, S.E., and Consolidated Waste Services LLC	Adsuar Muniz Goyco Seda & Perez-Ochoa, PSC	Attn: Eric Pérez-Ochoa, Alexandra Casellas-Cabrera, Sharlene M. Malavé-Vallines, Pedro Jimenez-Rodriguez, & Luis A. Oliver Fraticelli PO Box 70294 San Juan PR 00936-8294	epo@amgprlaw.com acasellas@amgprlaw.com loliver@amgprlaw.com pjime@icepr.com	Email
Aguirre Offshore Gasport, LLC	Aguirre Offshore Gasport, LLC	Attn: Daniel Bustos, Chief Development Officer Excelerate Energy Limited Partnership 2445 Technology Forest Blvd., Level 6 The Woodlands TX 77381	daniel.bustos@excelerateenergy.com	Email
Counsel to Atlantic Medical Center, Inc., Camuy Health Services, Inc, Centro de Salud Familiar Dr. Julio Palmieri Ferri, Inc., Ciales Primary Health Care Services, Inc., Corp. de Serv. Médicos Primarios y Prevención de Hatillo, Inc, Costa Salud, Inc., Centro de Salud de Lares, Inc., Centro de Servicios Primarios de Salud de Patillas, Inc., Hospital General Castañer, Inc. and Co-counsel to Cobra Acquisitions LLC	Akin Gump Strauss Hauer & Feld LLP	Attn: Ira S. Dizengoff, Philip C. Dublin, Stephen M. Baldini, Brad M. Kahn One Bryant Park New York NY 10036	idizengoff@akingump.com pdublin@akingump.com sbaldini@akingump.com bkahn@akingump.com	Email
Co-counsel to Cobra Acquisitions LLC	Akin Gump Strauss Hauer & Feld LLP	Attn: Scott M. Heimberg, Allison S. Thornton, Cynthia Simpson 2001 K Street, N.W. Washington DC 20006	csimpson@akingump.com sheimberg@akingump.com athornton@akingump.com	Email
Counsel to Thomas Rivera - Schatz, in his official capacity and on behalf of the Senate of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081/Defendant in Adv Case 19-00014 and Counsel to proposed Intervenor-Defendant Federación de Alcaldes de Puerto Rico, Inc. in Adversary Proceeding 19-00393	Aldarondo & López-Bras, P.S.C.	Attn: Ivan M. Castro Ortiz, Sheila J. Torres-Delgado, Claudio Aliff-Ortiz, Eliezer Aldarondo-Ortiz, David R. Rodríguez-Burns ALB Plaza, Suite 400 16 Rd. 199 Guaynabo PR 00969	icastro@alblegal.net storres@alblegal.net ealdarondo@alblegal.net drodriguez.alb@gmail.com	Email
Counsel to Salvador Rovira Rodríguez, Salvador Rovira Rodríguez Attorneys at Law and Puerto Rico Legal Advocates, PSC	Alexandra Bigas Valedon	PO Box 7462 Ponce PR 00732-7462	alexandra.bigas@gmail.com	Email
Counsel to Alianza Comunitaria Ambientalista del Sureste, Inc. (ACASE)	Alianza Comunitaria Ambientalista del Sureste, Inc.	Attn: Timmy Boyle Apartado 10140 Humacao PR 00972	acasepr@gmail.com	Email
Counsel to Cooperativa De Ahorro Y Credito Dr. Manuel Zeno Gandia, Cooperativa De Ahorro Y Credito Abraham Rosa, Cooperativa De Ahorro Y Credito De Aguada, Cooperativa De Ahorro Y Credito Vega Alta, Cooperativa De Ahorro Y Credito El Valenciano, Fidecoop, Cooperativa De Ahorro Y Credito De Rincon, Cooperativa De Ahorro Y Credito De Lares Y Region Central, Fondo de Inversión y Desarrollo Cooperativo, Inc., Cooperativa De Ahorro Y Credito De Ciales, Cooperativa De Ahorro Y Credito Juana Diaz	Almeida & Dávila, P.S.C.	Attn: Enrique M. Almeida Bernal and Zelma Dávila Carrasquillo PO Box 191757 San Juan PR 00919-1757		First Class Mail
Counsel to American Federation of State, County and Municipal Employees, Intervenor in Adversary Proceeding 17-00250 and Plaintiff in Adversary Proceeding 18-00134	American Federation of State, County and Municipal Employees	Attn: Teague P. Paterson, & Michael L. Artz 1101 17th Street NW Suite 900 Washington DC 20011	tpaterson@afscme.org martz@afscme.org	Email
Federal Agency	AmeriCorps	Attn: Sonali Nijhawan 1201 New York Ave., NW Washington DC 20525		First Class Mail
AmeriNational Community Services, LLC as servicer for the GDB Debt Recovery Authority	AmeriNat	Attn: Mark Fredericks, Francisco De Armas Ponce de Leon Ave. #1519 Firstbank Bldg., Suite 1406 San Juan PR 00908	mfredericks@amerinatis.com fdearmas@ciacpr.com	Email
Counsel to Levy Echeandia Trust, Inmobiliaria Levy, Inc., Francisco Levy Hijo, Inc., Ricardo Levy Echeandia and Lourdes Arce Rivera, and Laura Levy	Andrés L. Córdova	PO Box 195355 San Juan PR 00919-533	acordova@juris.inter.edu	Email
Antilles Power Depot, Inc.	Antilles Power Depot, Inc.	Attn: Raymond Texidor PO Box 810190 Carolina PR 00981-0190		First Class Mail
Counsel to Sistema de Retiro de la Universidad de Puerto Rico, Marathon Asset Management, LP, Solus Alternative Asset Management LP, Sola Ltd, Ultra Master Ltd, Ultra NB LLC, Solus Opportunities Fund I LP, AES Puerto Rico, L.P., Arc American, Inc., Duff & Phelps LLC, and Bonistas del Patio, Inc.	Antonetti Montalvo & Ramirez Coll	Attn: Kelly Rivero Alen, Jose L. Ramirez-Coll & Carolina V. Cabrera Bou PO Box 13128 San Juan PR 00908	Jramirez@amrclaw.com Kellyrivero@hotmail.com ccabrera@amrclaw.com	Email
Counsel to Antonio Fuentes González, María Y. Viguie Fernández and the conjugal partnership constituted by them	Antonio Fuentes-González	G.PO Box 7764 Ponce PR 00732-7764	antoniofuentesgonzalez@yahoo.com	Email
Counsel to Whitebox Asymmetric Partners, LP, et al., Co-Counsel to Whitebox Multi-Strategy Partners, L.P., Whitebox Asymmetric Partners, L.P., Whitebox Institutional Partners, L.P., Whitebox Term Credit Fund I L.P., Pandora Select Partners, L.P., Defendant 27k, Defendant 28k, Defendant 48k, Defendant 55H, Defendant 56H, NTT Data EAS, Inc, and NTT Data State Health Consulting LLC, Walter M. Higgins	Arroyo & Rios Law Offices, PSC	Attn: Moraima S. Ríos Robles & Jessica A. Figueroa-Arce PMB 688 1353 Ave. Luis Vigoreaux Guaynabo PR 00966	mrrios@arroyorioslaw.com jfigueroa@arroyorioslaw.com	Email
Asociación de Empleados Gerenciales del Fondo del Seguro del Estado	Asociación de Empleados Gerenciales del Fondo del Seguro del Estado	PO Box 71325 Suite 84 San Juan PR 00936		First Class Mail
Autonomous Municipality of Ponce, creditor and party-in-interest	Autonomous Municipality of Ponce	PO Box 331709 Ponce PR 00733-1709		First Class Mail

Exhibit A
Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Autopistas de PR, LLC	Autopistas de PR, LLC	Attn: Xavier Carol PO Box 29227 San Juan PR 00929-0227		First Class Mail
Autopistas de PR, LLC	Autopistas de PR, LLC	Attn: Xavier Carol Urb. Matienzo Cintron Calle Montellano 518 San Juan PR 00923		First Class Mail
Autopistas Metropolitanas de Puerto Rico, LLC	Autopistas Metropolitanas de Puerto Rico, LLC	Attn: Julian Fernandez 48 Carr. 165 Ste. 500 Guaynabo PR 00968-8033	julian.fernandez@metropistas.com gonzalo.alcalde@metropistas.com yanira.belen@metropistas.com	Email
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Counsel to Wal-Mart Puerto Rico, Inc.	Bauza Brau Irizarry & Silva	Attn: Antonio Bauza-Santos, Guillermo J. Silva-Wiscovich PO Box 13669 San Juan PR 00908	antonio.bauza@bioslawpr.com gsilva@bioslawpr.com	Email
Counsel to Mitsubishi Motor Sales of Caribbean, Inc.	Belk & Grovas Law Offices	Attn: James Belk-Arce & Carlos J. Grovas-Porrata PO Box 194927 San Juan PR 00919-4927	belkgrovas@gmail.com	Email
Counsel to the Official Committee of Retired Employees of Puerto Rico & the Official Committee of Retirees	Bennazar, García & Millán, C.S.P.	Attn: A.J. Bennazar-Zequeira, Héctor M. Mayol Kauffmann, Francisco del Castillo Orozco Edificio Union Plaza, Piso 17, Oficina 1701 Avenida Ponce de León #416 Hato Rey, San Juan PR 00918	ajb@bennazar.org bgm.csp@bennazar.org hector.mayol@bennazar.org francisco.delcastillo@bennazar.org	Email
Counsel to Tradewinds Energy Barceloneta, LLC and Tradewinds Energy Vega Baja, LLC	Bermúdez Díaz & Sánchez LLP	Attn: Reggie Diaz Hernandez, Esq. Edificio Ochoa Suite 209 500 Calle de la Tanca San Juan PR 00901	rdiaz@bdslawpr.com	Email
Counsel to the University of Puerto Rico and, in his official capacity, Dr. Darrel Hillman, Co-Counsel to Bank of America, N.A., Co-Counsel to Merrill Lynch, Pierce, Fenner & Smith Inc., Merrill Lynch Capital Services, Inc., Bank of America Corporation ("BAC"), and BoFA Securities, Inc. ("BoFAS")	Bobonis, Bobonis & Rodríguez Poventud	Attn: Carlos Bobonis González, Enrique G. Figueroa-Llinás 129 De Diego Avenue San Juan PR 00911-1927	cbg@bobonislaw.com efi@bobonislaw.com	Email
Claims Counsel to The Financial Oversight and Management Board for Puerto Rico, acting through its Special Claims Committee	Brown Rudnick LLP	Attn: Stephen A. Best, Esq., Benjamin G. Chew, Esq. 601 Thirteenth Street NW Washington DC 20005	sbest@brownrudnick.com bchew@brownrudnick.com	Email
Claims Counsel to The Financial Oversight and Management Board for Puerto Rico, acting through its Special Claims Committee	Brown Rudnick LLP	Attn: Sunni P. Beville, Esq., Tristan Axelrod One Financial Center Boston MA 02111	sbeville@brownrudnick.com taxelrod@brownrudnick.com	Email
Counsel to Oracle America, Inc. and Oracle Caribbean, Inc.	Buchalter, A Professional Corporation	Attn: Shawn M. Christianson, Esq. & Valerie Bantner Peo, Esq. 55 Second Street, 17th Floor San Francisco CA 94105-3493	schristianson@buchalter.com vbantnerpeo@buchalter.com	Email
Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energia Elctrica (SREAE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc., et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego Inc ("UTIER")	Bufete Emmanuelli, C.S.P.	Attn: Jessica E. Méndez Colberg 472 Tito Castro Ave Edificio Marvesa, Suite 106 Ponce PR 00716	jessica@emmanuelli.law	Email
Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energia Elctrica (SREAE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc., et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego ("UTIER")	Bufete Emmanuelli, C.S.P.	Attn: Jessica E. Méndez Colberg PO Box 10779 Ponce PR 00732	jessica@emmanuelli.law	Email
Counsel to Unión de Trabajadores de la Industria Eléctrica y Riego & Asociación de Profesoras & Profesores del Recinto Universitario de Mayagüez, Inc. and Hermandad de Empleados del Fondo del Seguro del Estado, Inc., et al. Plaintiff in Adversary Proceeding 18-00091	Bufete Emmanuelli, C.S.P.	Attn: Jessica E. Méndez Colberg, Esq. Urb. Constanca 2803 Calle San Francisco Ponce PR 00717	jessica@emmanuelli.law	Email

Exhibit A
Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utiter and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energía Elctrica (SREAE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc., et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego ("UTIER")	Bufete Emmanuelli, C.S.P.	Attn: Rolando Emmanuelli Jiménez, Jessica E. Méndez Colberg, Wilbert López Moreno PO Box 10779 Ponce PR 00732	rolando@bufete-emmanuelli.com notificaciones@bufete-emmanuelli.com wilbert_lopez@yahoo.com remmanuelli@me.com	Email
Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utiter and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energía Elctrica (SREAE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc., et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego Inc ("UTIER")	Bufete Emmanuelli, C.S.P.	Attn: Rolando Emmanuelli Jiménez, Wilbert López Moreno, Wendolyn Torres Rivera, Zoe Negron Comas 472 Tito Castro Ave Edificio Marvesa, Suite 106 Ponce PR 00716	rolando@bufete-emmanuelli.com notificaciones@bufete-emmanuelli.com wilbert_lopez@yahoo.com zoe@emmanuelli.law	Email
Counsel to Med Centro, Inc. formerly Consejo Salud de la Comunidad de la Playa de Ponce, Inc.	Bufete Fernández & Alcaraz CSP	Attn: Ignacio Fernández de Lahongrais Capital Center Sur, Suite 202 Avenida Arterial Hostos #239 San Juan PR 00918-1475	ignacio@bufetefernandezalcaraz.com	Email
Counsel to Corporacion De Servicios De Salud Y Medicina De Avanzada, HPM Foundation, Inc., Concilio De Salud Integral De Loiza, Inc., & Neomed Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Salud Integral en la Montana	Bufete Rodríguez Miranda, C.S.P.	Attn: María Celeste Rodríguez Miranda PO Box 365072 San Juan PR 00936-5072	mcrm100@msn.com	Email
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Adam M. Langley, James E. Bailey III Crescent Center, Suite 500 6075 Poplar Avenue Memphis TN 38187	adam.langley@butlersnow.com jeb.bailey@butlersnow.com	Email
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Christopher R. Maddux & J. Mitchell Carrington 1020 Highland Colony Parkway Suite 1400 Ridgeland MS 39157	chris.maddux@butlersnow.com mitch.carrington@butlersnow.com	Email
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Martin Sosland and Candice M. Carson 2911 Turtle Creek Blvd. Suite 1400 Dallas TX 75219	martin.sosland@butlersnow.com Chris.Maddux@butlersnow.com Mitch.Carrington@butlersnow.com candice.carson@butlersnow.com	Email
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Counsel to Whitefish Energy Holdings, LLC, Integra Design Group, PSC, Huellas Therapy, Corp. and Procesos de Informatica, Inc., Bacardi International Limited, Bacardi Corporation, Institucion Educativa Nets, LLC, Von Win Capital Management, L.P., Cantor-Katz Collateral Monitor LLC	C. Conde & Assoc.	Attn: Carmen D. Conde Torres, Esq. & Luisa S. Valle Castro, Esq. San Jose Street #254 Suite 5 Old San Juan PR 00901-1253	condecarmen@condelaw.com ls.valle@condelaw.com notices@condelaw.com	Email
Counsel to Assured Guaranty Corp. and Assured Guaranty Municipal Corp.	Cadwalader, Wickersham & Taft, LLP	Attn: Howard R. Hawkins, Jr., Mark C. Ellenberg, Thomas J. Curtin, Casey J. Servais, Jared Stanisci, William J. Natbony, and Jaclyn A. Hall 200 Liberty Street New York NY 10281	howard.hawkins@cwt.com mark.ellenberg@cwt.com thomas.curtin@cwt.com casey.servais@cwt.com bill.natbony@cwt.com jaclyn.hall@cwt.com Jared.Stanisci@cwt.com	Email
Counsel to Assured Guaranty Corp.	Cadwalader, Wickersham & Taft, LLP	Attn: Mark Ellenberg, Esq. 700 Sixth Street, NW Washington DC 20001	mark.ellenberg@cwt.com	Email
Counsel to Defendants GDB Debt Recovery Authority and its Trustees Mathew Karp, Jorge L. Padilla, and David Pauker, in their official capacities, and Inspectorate America Corporation, GDB Debt Recovery Authority	Cancio Covas & Santiago, LLP	Attn: Ileana M. Oliver Falero, Esq., Charles E. Vilaro Valderrabano MCS Plaza, Suite A-267 255 Ave. Ponce de Leon San Juan PR 00917	ioliver@ccsllp.com cvilaro@ccsllp.com	Email
Counsel to Puerto Rico Fiscal Agency and Financial Advisory Authority, as fiscal agent for Puerto Rico Electric Power Authority, Cooperativa de Farmacias Puertorriqueñas (COOPHARMA)	Cancio, Nadal, Rivera & Diaz, PSC	Attn: Arturo Diaz-Angueira & Katiuska Bolanos-Lugo, Carlos M. Rivera-Vicente PO Box 364966 403 Munoz Rivera Avenue San Juan PR 00918-3345	Adiaz@cnrd.com Kbolanos@cnrd.com avalencia@cnrd.com crivera@cnr.law	Email
Counsel to Constructora Santiago II, Corp., Tamrio Inc., Peerless Oil & Chemicals, Inc., Ferroviaal Agroman, SA & TEC General Contractors, Corp. (TEC), Jimenez-Gandara Estate and Dr. Carlos Suarez Vazquez	Cardona-Jimenez Law Offices, PSC	Attn: Jose F. Cardona Jimenez PO Box 9023593 San Juan PR 00902-3593	jf@cardonalaw.com	Email

Exhibit A
Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Counsel to Norma Bernier Casanova, Creditor	Carla T. Rodríguez Bernier	PO Box 7743 Ponce PR 00732	carla.rodriguezbernier@yahoo.com	Email
Counsel to Cooperativa A/C Vegabajeña, Cooperativa A/C Roosevelt Roads, Quality Equipment, Inc., and Cooperativa A/C La Comerieña	Carlos A. Quilichini Paz & Jessica M. Quilichini Ortiz	PO Box 9020895 San Juan PR 00902-0895	quilichinipaz@microjuris.com	Email
Counsel to Aida Rossy Clemente and Local Counsel to KDC Solar LLC	Carlos Alsina Batista Law Offices, PSC	Attn: Carlos C. Alsina Batista 1519 Ponce De León Ave. Firstbank Bldg., Suite 513 San Juan PR 00909		First Class Mail
Counsel to Puerto Rico Land Administration	Carlos E. Cardona-Fernández	PO Box 810412 Carolina PR 00981-0412	carloscardonafe@hotmail.com	Email
Counsel to Carlos J. Mendez Nunez, in his official capacity and on behalf of the House of Representatives of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081	Carlos E. Rivera-Justiniano	C-2 C/6 Urb. Terrazas de Cupey Trujillo Alto PR 00976	lcdo.carlos.e.riverajustiniano@gmail.com	Email
Interested Party	Carlos Lamoutte	Attn: Carlos Lamoutte 87 De Diego Villas de San Francisco Plaza II, Suite 215 San Juan PR 00927	cl@carloslamoutte.com	Email
Counsel to Cooperativa De Ahorro Y Crédito De Isabela	Carlos M. Vergne Law Offices	Attn: Carlos M. Vergne Vargas 24 Mariana Bracetti 2nd Floor San Juan PR 00925	carlosvergne@aol.com	Email
Counsel to Assured Guaranty Corp. and Assured Guaranty Municipal Corp.	Casellas Alcover & Burgos, PSC	Attn: Heriberto Burgos Pérez, Ricardo F. Casellas-Sánchez, Diana Pérez-Seda, Mariano A. Mier Romeu PO Box 364924 San Juan PR 00936-4924	hburos@cabprlaw.com rcasellas@cabprlaw.com dperez@cabprlaw.com dbattle@cstlawpr.com emontull@cstlawpr.com ltorres@cstlawpr.com llach@cstlawpr.com jcasillas@cstlawpr.com jnieves@cstlawpr.com etejeda@cstlawpr.com	Email
Counsel to the Official Committee of Unsecured Creditors, Baxter Sales & Distribution Puerto Rico Corp. (Top 20 Creditor), Drivetrain, LLC	Casillas, Santiago & Torres, LLC	Attn: Diana M. Battle-Barasorda, Esq., Ericka C. Montull-Novoa, Esq., Luis Torres, Luis Llach Zuniga, Juan Casillas Ayala, Juan Nieves Gonzalez, Edna Tejeda Oyola El Caribe Office Building 53 Palmeras Street, Ste. 1601 San Juan PR 00901-2419		Email
Counsel to Baxter Sales & Distribution Puerto Rico Corp. (Top 20 Creditor) & Genesis Security Services, Inc., Universal Insurance Company	Casillas, Santiago & Torres, LLC	Attn: Ericka C. Montull-Novoa, Juan C. Nieves-González, Luis R. Ramos Cartagena PO Box 195075 San Juan PR 00919-5075	jcasillas@cstlawpr.com jnieves@cstlawpr.com lramos@cstlawpr.com	Email
Local Counsel to the Official Committee of Unsecured Creditors for all Title III Debtors (other than COFINA)	Casillas, Santiago & Torres, LLC	Attn: Luis F. Llach-Zúñiga PO Box 195075 San Juan PR 00919-5075	llach@cstlawpr.com	Email
Counsel to Cedar Glade LP	Cedar Glade LP	Attn: General Counsel 600 Madison Ave 17th Floor New York NY 10022	rminkoff@cedargladedcapital.com	Email
United States District Court for the District of Puerto Rico	Chambers of Honorable Laura Taylor Swain	Puerto Rico Chambers Copy Daniel Patrick Moynihan United States Courthouse 500 Pearl St., Suite No. 3212 New York NY 10007-1312	SwainDPRCorresp@nysd.uscourts.gov	Email
Counsel to Pedro L. Casasnovas Balado, Olga I. Trinidad Nieves, Raúl E. Casasnovas Balado, Lolita Gandarilla de Casasnovas, Luis A Rivera Siaca, & Asociación de Empleados del Estado Libre Asociado de Puerto Rico, Sucesion Pastor Mandry Mercado, Med Centro, Inc. formerly Consejo Salud de la Comunidad de la Playa de Ponce, Inc., Sky High Elevators Corp., Luis P. Costas Elena, Professional Consulting International Group, Inc.	Charles A. Cuprill, PSC, Law Offices	Attn: Charles A. Cuprill-Hernández 356 Fortaleza Street Second Floor San Juan PR 00901	ccuprill@cuprill.com	Email
Attorneys for Proposed Amicus Curiae the Autonomous Municipality of San Juan	Charlie Hernandez Law Offices	Attn: Charlie M. Hernández 206 Tetuán Street, Suite 701 Old San Juan PR 00901-1839	charliehernandezlaw@gmail.com	Email
Counsel to Arc American, Inc.	Chiesa Shahnian & Giantomasi PC	Attn: Robert E. Nies, George A. Spadaro, Marc R. Lepelstat, Michael R. Caruso One Boland Drive West Orange NJ 07052	rnies@csglaw.com gspadaro@csglaw.com mlepelstat@csglaw.com mcaruso@csglaw.com softedal@choate.com mbarulli@choate.com jsantiago@choate.com dgooding@choate.com	Email
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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Counsel to Service Employees International Union and United Auto Workers International Union	Cohen, Weiss and Simon, LLP	Attn: Peter D. DeChiara 330 West 42nd Street New York NY 10036-6979	pdechiara@cwsny.com	Email
Counsel to Gladys García Rubiera, et al. v. Hon. Luis G. Fortuño, et al; and Gladys García Rubiera, et al, v. Asociación de Suscripción Conjunta, et al, Civil Number K DP2001-1441	Colón Ramírez, LLC	Attn: Francisco E. Colón Ramírez 1225 Ponce de León Ave VIG Tower Ste 1503 San Juan PR 00907	fecolon@colonramirez.com	Email
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Counsel to the QTCB Noteholder Group (Canyon Capital Advisors LLC, River Canyon Fund Management, LLC, Davidson Kempner Capital Management LP, OZ Management LP, OZ Management LP, OZ Management II LP) and to Davidson Kempner Distressed Opportunities Fund L.P., Davidson Kempner Distressed Opportunities International Ltd., Davidson Kempner Institutional Partners, L.P., Davidson Kempner International, Ltd., Davidson Kempner Partners, M.H. Davidson & Co., Gordel Capital Limited, Sculptor Credit Opportunities Master Fund, Ltd. (f/k/a OZ Credit Opportunities Master Fund, Ltd.), Sculptor Enhanced Master Fund, Ltd. (f/k/a OZ Enhanced Mater Fund, Ltd.), Sculptor GC Opportunities Master Fund, Ltd. (f/k/a OZ GC Opportunities Master Fund, Ltd.), Sculptor Capital LP (f/k/a OZ Management LP), Sculptor Master Fund, Ltd. (f/k/a OZ Master Fund, Ltd.), and Sculptor SC II, LP (f/k/a OZSC II L.P.), Canyon Balanced Master Fund, Ltd., Canyon Blue Credit Investment Fund L.P., Canyon Distressed Opportunity Investing Fund II, L.P., Canyon Distressed Opportunity Master Fund II, L.P., Canyon NZ-DOF Investing, L.P., Canyon Value Realization Fund, L.P., Canyon Value Realization MAC 18, Ltd., Canyon-ASP Fund, L.P., Canyon-GRF Master Fund II, L.P., Canyon SL Value Fund, L.P, EP Canyon LTD, and the Canyon Value Realization Master Fund, L.P.	Correa Acevedo & Abesada Law Offices, PSC	Attn: Roberto Abesada-Aguet, Sergio E. Criado & Rocio Del Mar Valentín Colón Centro Internacional de Mercadeo, Torre II # 90 Carr. 165, Suite 407 Guaynabo PR 00968	ra@calopsc.com sariado@calopsc.com rvalentin@calopsc.com	Email
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Federal Agency	Department of Homeland Security (DHS)	Attn: Alejandro Mayorkas Secretary of Homeland Security Washington DC 20528-0075		First Class Mail
Federal Agency	Department of Housing and Urban Development (HUD)	Attn: Marcia L. Fudge 451 7th Street., SW Washington DC 20410		First Class Mail
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Counsel to The Financial Oversight and Management Board for Puerto Rico and local Counsel to Brown Rudnick LLP, the Claims Counsel to The Financial Oversight and Management Board for Puerto Rico, acting through its Special Claims Committee, Local Counsel to the Special Claims Committee of the Financial Oversight and Management Board, acting by and through its Member.	Estrella, LLC	Attn: Alberto Estrella, Kenneth C. Suria, Francisco A. Ojeda-Diez P. O. Box 9023596 San Juan PR 00902-3596	agestrella@estrellallc.com kcsuria@estrellallc.com fojeda@estrellallc.com	Email

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Counsel to Federación Central de Trabajadores, U.F.C.W., Local 481, Plaintiff in Adversary Proceeding 18-00134, Counsel to SOMOS, Inc.	Rodriguez Banachs, CSP	Attn: Rosa M. Seguí-Cordero PO Box 368006 San Juan PR 00936-8006	rosasegui@yahoo.com	Email
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Master Service List
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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Counsel to Filsinger Energy Partners, Inc., Attorneys for Edward D. Jones & Corp. and counsel for Puerto Rico AAA Portfolio Bond Fund II, Inc. Puerto Rico AAA Portfolio Bond Fund, Inc. Puerto Rico AAA Portfolio Target Maturity Fund, Inc. Puerto Rico Fixed Income Fund, Inc. Puerto Rico Fixed Income Fund II, Inc. Puerto Rico Fixed Income Fund III, Inc. Puerto Rico Fixed Income Fund IV, Inc. Puerto Rico Fixed Income Fund V, Inc. Puerto Rico GNMA & US Government Target Maturity Fund, Inc. Puerto Rico Mortgage-Backed & US Government Securities Fund, Inc. Tax-Free Puerto Rico Target Maturity Fund, Inc. Tax-Free Puerto Rico Fund, Inc. Tax-Free Puerto Rico Fund II, Inc. Puerto Rico Investors Bond Fund I, Inc. Puerto Rico Investors Tax-Free Fund, Inc. Puerto Rico Investors Tax-Free Fund II, Inc. Puerto Rico Investors Tax-Free Fund III, Inc. Puerto Rico Investors Tax-Free Fund IV, Inc. Puerto Rico Investors Tax-Free Fund V, Inc. Puerto Rico Investors Tax-Free Fund VI, Inc. UBS IRA Select Growth & Income in Adversary Proceeding 19-00367	Sanchez Pirillo LLC	Attn: Gustavo Viviani-Meléndez, Janelle Reyes-Maisonet, José C. Sánchez-Castro, Alicia I. Laverne-Ramírez 270 Muñoz Rivera Avenue Suite 1110 San Juan PR 00918	gviviani@sanpir.com jreyes@sanpir.com jsanchez@sanpir.com alaverne@sanpir.com	Email
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Master Service List
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Master Service List
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Master Service List
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Federal Agency	US Department of Education (ED)	Attn: Miguel Cardona 400 Maryland Ave., SW Washington DC 20202		First Class Mail
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US Trustee for the District of Puerto Rico	US Trustee for the District of Puerto Rico	Attn: Monsita Lecaroz Arribas, Maria D. Giannirakis, & Mary Ida Townson Edificio Ochoa 500 Tanca Street Suite 301 San Juan PR 00901-1922	USTP.Region21@usdoj.gov	Email
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Counsel to Popular, Inc., Popular Securities, LLC and Banco Popular de Puerto Rico	Young Conaway Stargatt & Taylor, LLP			

Exhibit B

Exhibit B

Claimants Service List
Served as set forth below

ADDRESSID	NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	POSTAL CODE	EMAIL	METHOD OF SERVICE
4168567	Department of the Treasury	Internal Revenue Service	City View Plaza II	48 Carr 165 Suite #2000	Guaynabo	PR	00968-8000		First Class Mail
4225934	Department of the Treasury	Ward W. Benson	U.S. Department of Justice	Post Office Box 227	Washington	DC	20044		First Class Mail
2975579	Department of Treasury - Internal Revenue Service	PO Box 7346			Philadelphia	PA	19101-7346	beatriz.alfaro@irs.gov	First Class Mail and Email
4225935	Department of Treasury - Internal Revenue Service	Ward W. Benson	U.S. Department of Justice	Post Office Box 227	Washington	DC	20044		First Class Mail
3027383	Department of Treasury - Internal Revenue Service	1500 Pennsylvania Ave., N.W.			Washington	DC	20220		First Class Mail
4200295	Department of Treasury - Internal Revenue Service	City View Plaza II, 48 Carr 165 Suite 2000			Guaynabo	PR	00969	beatriz.alfaro@irs.gov	First Class Mail and Email